



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: Galva Park District

Unit Code: 037/010/12

County: HENRY

Fiscal Year End: 4/30/2004

Accounting Method: Cash

Appropriation or Budget: \$189,000

Equalized Assessed Valuation: \$19,102,238

Population: 2,600

Employees:

Full Time: 1

Part Time: 21

Salaries Paid: \$39,691

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$44,081	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$17	\$36	\$16
Revenue Collected During FY 04:	\$138,111	\$208,562	\$124,097
Expenditures During FY 04:	\$134,416	\$220,436	\$125,757
Per Capita Revenue:	\$53	\$50	\$35
Per Capita Expenditures:	\$52	\$52	\$35
Revenues over (under) Expenditures:	\$3,695	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	150.06%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$201,699	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$78	\$38	\$17

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$47,777	\$11,157	\$
Total Unreserved Funds:	\$153,923	\$62,170	\$14,284

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Geneseo Community Park District

Unit Code: 037/020/12

County: HENRY

Fiscal Year End: 5/31/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,712,338

Equalized Assessed Valuation: \$190,142,918

Population: 13,000

Employees:

Full Time: 13

Part Time: 84

Salaries Paid: \$571,305

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 04:	\$71,559	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$6	\$55	\$32
Revenue Collected During FY 04:	\$997,669	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$1,076,340	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$77	\$193	\$120
Per Capita Expenditures:	\$83	\$189	\$125
Revenues over (under) Expenditures:	-\$78,671	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	-0.66%	32.93%	27.44%
Ending Fund Balance for FY 04:	-\$7,112	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	-\$1	\$58	\$35

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$408	\$38,784	\$
Total Unreserved Funds:	-\$7,520	\$453,868	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,154,378</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$89</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.48%</b>	<b>15.21%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$14,111</b>	<b>\$1,004,923</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>-\$1</b>	<b>\$24</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$149,936</b>	<b>\$726,868</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$130,103</b>	<b>\$763,079</b>	<b>\$</b>
Per Capita Revenue:	<b>\$12</b>	<b>\$24</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$10</b>	<b>\$25</b>	<b>\$</b>
Operating Income (loss):	<b>\$19,833</b>	<b>-\$36,212</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>4.40%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$5,722</b>	<b>\$1,302,917</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$34</b>	<b>\$</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Geneva Park District

Unit Code: 045/060/12

County: KANE

Fiscal Year End: 4/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$11,573,491

Equalized Assessed Valuation: \$1,029,191

Population: 27,865

Employees:

Full Time: 30

Part Time: 353

Salaries Paid: \$1,707,295

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$512,646	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$18	\$55	\$32
Revenue Collected During FY 04:	\$5,425,394	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$4,455,287	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$195	\$193	\$120
Per Capita Expenditures:	\$160	\$189	\$125
Revenues over (under) Expenditures:	\$970,107	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	15.23%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$678,753	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$24	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,893,715	\$676,007	\$
Total Unrestricted Net Assets:	\$184,366	\$1,913,202	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$22,236,055</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$798</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>772.16%</b>	<b>15.21%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$1,004,923</b>	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$24</b>	\$
Revenue Collected During FY 04:	\$	<b>\$726,868</b>	\$
Expenditures During FY 04:	\$	<b>\$763,079</b>	\$
Per Capita Revenue:	\$	<b>\$24</b>	\$
Per Capita Expenditures:	\$	<b>\$25</b>	\$
Operating Income (loss):	\$	<b>-\$36,212</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$1,302,917</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$34</b>	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name: Genoa Twp Park District

Unit Code: 019/030/12

County: DEKALB

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$842,785

Equalized Assessed Valuation: \$90,561,132

Population: 4,200

Employees:

Full Time: 4

Part Time: 10

Salaries Paid: \$243,912

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>-\$179,785</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>-\$43</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$357,380</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$378,127</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$85</b>	\$50	\$35
Per Capita Expenditures:	<b>\$90</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>-\$20,747</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>-53.03%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>-\$200,532</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>-\$48</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	<b>-\$200,532</b>	\$62,170	\$14,284

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,095,000</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$261</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.26%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Germantown Park District**

Unit Code: **014/010/12** County: **CLINTON**

Fiscal Year End: **5/31/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,945**

Equalized Assessed Valuation: **\$11,191,718**

Population: **1,118**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$3,209</b>	<b>\$112,160</b>	<b>\$53,500</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$36</b>	<b>\$16</b>
Revenue Collected During FY 04:	<b>\$40,903</b>	<b>\$208,562</b>	<b>\$124,097</b>
Expenditures During FY 04:	<b>\$39,721</b>	<b>\$220,436</b>	<b>\$125,757</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$50</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$36</b>	<b>\$52</b>	<b>\$35</b>
Revenues over (under) Expenditures:	<b>\$1,182</b>	<b>-\$11,874</b>	<b>-\$110</b>
Ratio of Fund Balance to Expenditures:	<b>11.05%</b>	<b>91.55%</b>	<b>50.75%</b>
Ending Fund Balance for FY 04:	<b>\$4,391</b>	<b>\$107,646</b>	<b>\$56,732</b>
Per Capita Ending Fund Balance:	<b>\$4</b>	<b>\$38</b>	<b>\$17</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$11,157</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$62,170</b>	<b>\$14,284</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$3,720</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$47,560</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

**Unit Name:** Glen Ellyn Park District

**Unit Code:** 022/090/12

**County:** DUPAGE

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$8,650,462

**Equalized Assessed Valuation:** \$1,201,187,504

**Population:** 36,000

**Employees:**

**Full Time:** 29

**Part Time:** 400

**Salaries Paid:** \$1,975,481

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	<b>\$955,082</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$4,772,030</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$4,686,992</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$133</b>	\$193	\$120
Per Capita Expenditures:	<b>\$130</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>\$85,038</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>23.92%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$1,121,203</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$31</b>	\$58	\$35

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$942,362</b>	\$676,007	\$
Total Unrestricted Net Assets:	<b>\$5,347,287</b>	\$1,913,202	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$6,876,170</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$191</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.49%</b>	<b>15.21%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$1,004,923</b>	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$24</b>	\$
Revenue Collected During FY 04:	\$	<b>\$726,868</b>	\$
Expenditures During FY 04:	\$	<b>\$763,079</b>	\$
Per Capita Revenue:	\$	<b>\$24</b>	\$
Per Capita Expenditures:	\$	<b>\$25</b>	\$
Operating Income (loss):	\$	<b>-\$36,212</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$1,302,917</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$34</b>	\$



**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Glen Ellyn Countryside Park District**

Unit Code: **022/100/12** County: **DUPAGE**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$77,102**

Equalized Assessed Valuation: **\$73,215,514**

Population: **1,284**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

**Blended Component Units**

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**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	<b>\$104,496</b>	<b>\$112,160</b>	<b>\$53,500</b>
Per Capita Beginning Fund Balance:	<b>\$81</b>	<b>\$36</b>	<b>\$16</b>
Revenue Collected During FY 04:	<b>\$75,515</b>	<b>\$208,562</b>	<b>\$124,097</b>
Expenditures During FY 04:	<b>\$58,430</b>	<b>\$220,436</b>	<b>\$125,757</b>
Per Capita Revenue:	<b>\$59</b>	<b>\$50</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$46</b>	<b>\$52</b>	<b>\$35</b>
Revenues over (under) Expenditures:	<b>\$17,085</b>	<b>-\$11,874</b>	<b>-\$110</b>
Ratio of Fund Balance to Expenditures:	<b>208.08%</b>	<b>91.55%</b>	<b>50.75%</b>
Ending Fund Balance for FY 04:	<b>\$121,581</b>	<b>\$107,646</b>	<b>\$56,732</b>
Per Capita Ending Fund Balance:	<b>\$95</b>	<b>\$38</b>	<b>\$17</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$11,157</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$62,170</b>	<b>\$14,284</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	<b>\$3,720</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$47,560</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Glencoe Park District**

Unit Code: **016/260/12**

County: **COOK**

Fiscal Year End:

**2/28/2004**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$6,750,000**

Equalized Assessed Valuation:

**\$537,619,582**

Population:

**8,800**

Employees:

Full Time:

**32**

Part Time:

**232**

Salaries Paid:

**\$2,187,193**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,372,303</b>	<b>\$1,362,799</b>	<b>\$923,532</b>
Per Capita Beginning Fund Balance:	<b>\$156</b>	<b>\$55</b>	<b>\$32</b>
Revenue Collected During FY 04:	<b>\$4,758,150</b>	<b>\$4,561,128</b>	<b>\$3,007,011</b>
Expenditures During FY 04:	<b>\$4,128,860</b>	<b>\$4,444,706</b>	<b>\$2,904,671</b>
Per Capita Revenue:	<b>\$541</b>	<b>\$193</b>	<b>\$120</b>
Per Capita Expenditures:	<b>\$469</b>	<b>\$189</b>	<b>\$125</b>
Revenues over (under) Expenditures:	<b>\$629,290</b>	<b>\$116,422</b>	<b>\$25,476</b>
Ratio of Fund Balance to Expenditures:	<b>31.38%</b>	<b>32.93%</b>	<b>27.44%</b>
Ending Fund Balance for FY 04:	<b>\$1,295,436</b>	<b>\$1,488,375</b>	<b>\$861,492</b>
Per Capita Ending Fund Balance:	<b>\$147</b>	<b>\$58</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$10,000</b>	<b>\$38,784</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$1,285,436</b>	<b>\$453,868</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$676,007</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$1,913,202</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$1,505,000**

#### Averages

**\$8,894,896**

#### Medians

**\$5,476,643**

Per Capita Debt:

**\$171**

**\$328**

**\$208**

General Obligation Debt over EAV:

**0.28%**

**15.21%**

**0.39%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

#### Amounts

**\$**

#### Averages

**\$1,004,923**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 04:

**\$**

**\$24**

**\$**

Revenue Collected During FY 04:

**\$**

**\$726,868**

**\$**

Expenditures During FY 04:

**\$**

**\$763,079**

**\$**

Per Capita Revenue:

**\$**

**\$24**

**\$**

Per Capita Expenditures:

**\$**

**\$25**

**\$**

Operating Income (loss):

**\$**

**-\$36,212**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**140.73%**

**0.00%**

Ending Retained Earnings for FY 04:

**\$**

**\$1,302,917**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$34**

**\$**





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Glenview Park District**

Unit Code: **016/270/12**

County: **COOK**

Fiscal Year End:

**4/30/2004**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$74,372,000**

Equalized Assessed Valuation:

**\$1,926,872,759**

Population:

**52,705**

Employees:

Full Time:

**100**

Part Time:

**873**

Salaries Paid:

**\$7,402,907**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$4,732,579</b>	<b>\$1,362,799</b>	<b>\$923,532</b>
Per Capita Beginning Fund Balance:	<b>\$90</b>	<b>\$55</b>	<b>\$32</b>
Revenue Collected During FY 04:	<b>\$13,888,198</b>	<b>\$4,561,128</b>	<b>\$3,007,011</b>
Expenditures During FY 04:	<b>\$11,340,081</b>	<b>\$4,444,706</b>	<b>\$2,904,671</b>
Per Capita Revenue:	<b>\$264</b>	<b>\$193</b>	<b>\$120</b>
Per Capita Expenditures:	<b>\$215</b>	<b>\$189</b>	<b>\$125</b>
Revenues over (under) Expenditures:	<b>\$2,548,117</b>	<b>\$116,422</b>	<b>\$25,476</b>
Ratio of Fund Balance to Expenditures:	<b>39.88%</b>	<b>32.93%</b>	<b>27.44%</b>
Ending Fund Balance for FY 04:	<b>\$4,522,990</b>	<b>\$1,488,375</b>	<b>\$861,492</b>
Per Capita Ending Fund Balance:	<b>\$86</b>	<b>\$58</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$38,784</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$453,868</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$676,007</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$27,689,848</b>	<b>\$1,913,202</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$32,910,000</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$624</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>1.71%</b>	<b>15.21%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$9,039,345</b>	<b>\$1,004,923</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$172</b>	<b>\$24</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$4,688,385</b>	<b>\$726,868</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$4,398,445</b>	<b>\$763,079</b>	<b>\$</b>
Per Capita Revenue:	<b>\$89</b>	<b>\$24</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$83</b>	<b>\$25</b>	<b>\$</b>
Operating Income (loss):	<b>\$289,940</b>	<b>-\$36,212</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>145.04%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$6,379,327</b>	<b>\$1,302,917</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$121</b>	<b>\$34</b>	<b>\$</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Godley Park District**

Unit Code: **032/010/12**

County: **WILL**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,708,915**

Equalized Assessed Valuation: **\$345,234,722**

Population: **350**

Employees:

Full Time: **16**

Part Time: **14**

Salaries Paid: **\$747,224**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$180,467</b>	<b>\$1,362,799</b>	<b>\$923,532</b>
Per Capita Beginning Fund Balance:	<b>\$516</b>	<b>\$55</b>	<b>\$32</b>
Revenue Collected During FY 04:	<b>\$1,887,529</b>	<b>\$4,561,128</b>	<b>\$3,007,011</b>
Expenditures During FY 04:	<b>\$1,426,698</b>	<b>\$4,444,706</b>	<b>\$2,904,671</b>
Per Capita Revenue:	<b>\$5,393</b>	<b>\$193</b>	<b>\$120</b>
Per Capita Expenditures:	<b>\$4,076</b>	<b>\$189</b>	<b>\$125</b>
Revenues over (under) Expenditures:	<b>\$460,831</b>	<b>\$116,422</b>	<b>\$25,476</b>
Ratio of Fund Balance to Expenditures:	<b>15.16%</b>	<b>32.93%</b>	<b>27.44%</b>
Ending Fund Balance for FY 04:	<b>\$216,298</b>	<b>\$1,488,375</b>	<b>\$861,492</b>
Per Capita Ending Fund Balance:	<b>\$618</b>	<b>\$58</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$38,784</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$216,298</b>	<b>\$453,868</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$676,007</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$1,913,202</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,025,000</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$2,929</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.30%</b>	<b>15.21%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$1,004,923</b>	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$24</b>	\$
Revenue Collected During FY 04:	\$	<b>\$726,868</b>	\$
Expenditures During FY 04:	\$	<b>\$763,079</b>	\$
Per Capita Revenue:	\$	<b>\$24</b>	\$
Per Capita Expenditures:	\$	<b>\$25</b>	\$
Operating Income (loss):	\$	<b>-\$36,212</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$1,302,917</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$34</b>	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000**

#### Local Government Profile

**Unit Name:**

**Unit Code:**  **County:**

**Fiscal Year End:**

**Accounting Method:**

**Appropriation or Budget:**

**Equalized Assessed Valuation:**

**Population:**

**Employees:**

<b>Full Time:</b>	<input type="text" value="8"/>
<b>Part Time:</b>	<input type="text" value="30"/>
<b>Salaries Paid:</b>	<input type="text" value="\$510,664"/>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<input type="text" value="\$627,737"/>	<input type="text" value="\$112,160"/>	<input type="text" value="\$53,500"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$31"/>	<input type="text" value="\$36"/>	<input type="text" value="\$16"/>
Revenue Collected During FY 04:	<input type="text" value="\$845,661"/>	<input type="text" value="\$208,562"/>	<input type="text" value="\$124,097"/>
Expenditures During FY 04:	<input type="text" value="\$1,026,199"/>	<input type="text" value="\$220,436"/>	<input type="text" value="\$125,757"/>
Per Capita Revenue:	<input type="text" value="\$42"/>	<input type="text" value="\$50"/>	<input type="text" value="\$35"/>
Per Capita Expenditures:	<input type="text" value="\$51"/>	<input type="text" value="\$52"/>	<input type="text" value="\$35"/>
Revenues over (under) Expenditures:	<input type="text" value="- \$180,538"/>	<input type="text" value="- \$11,874"/>	<input type="text" value="- \$110"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="48.35%"/>	<input type="text" value="91.55%"/>	<input type="text" value="50.75%"/>
Ending Fund Balance for FY 04:	<input type="text" value="\$496,199"/>	<input type="text" value="\$107,646"/>	<input type="text" value="\$56,732"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$25"/>	<input type="text" value="\$38"/>	<input type="text" value="\$17"/>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$11,157"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$496,199"/>	<input type="text" value="\$62,170"/>	<input type="text" value="\$14,284"/>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$3,720"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$47,560"/>	<input type="text" value="\$"/>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$2,393,000</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$120</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.36%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Golfview Hills Park District**

Unit Code: **022/110/12**

County: **DUPAGE**

Fiscal Year End:

**6/30/2004**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$36,890**

Equalized Assessed Valuation:

**\$42,895,606**

Population:

**950**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$128,419</b>	<b>\$112,160</b>	<b>\$53,500</b>
Per Capita Beginning Fund Balance:	<b>\$135</b>	<b>\$36</b>	<b>\$16</b>
Revenue Collected During FY 04:	<b>\$36,400</b>	<b>\$208,562</b>	<b>\$124,097</b>
Expenditures During FY 04:	<b>\$32,030</b>	<b>\$220,436</b>	<b>\$125,757</b>
Per Capita Revenue:	<b>\$38</b>	<b>\$50</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$52</b>	<b>\$35</b>
Revenues over (under) Expenditures:	<b>\$4,370</b>	<b>-\$11,874</b>	<b>-\$110</b>
Ratio of Fund Balance to Expenditures:	<b>414.58%</b>	<b>91.55%</b>	<b>50.75%</b>
Ending Fund Balance for FY 04:	<b>\$132,789</b>	<b>\$107,646</b>	<b>\$56,732</b>
Per Capita Ending Fund Balance:	<b>\$140</b>	<b>\$38</b>	<b>\$17</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$11,157</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$62,170</b>	<b>\$14,284</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$3,720</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$47,560</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Grand Tower Park District**

Unit Code: **039/020/12**

County: **JACKSON**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$90,347**

Equalized Assessed Valuation: **\$39,006,645**

Population: **800**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$23,050**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$16,354</b>	<b>\$112,160</b>	<b>\$53,500</b>
Per Capita Beginning Fund Balance:	<b>\$20</b>	<b>\$36</b>	<b>\$16</b>
Revenue Collected During FY 04:	<b>\$83,907</b>	<b>\$208,562</b>	<b>\$124,097</b>
Expenditures During FY 04:	<b>\$72,653</b>	<b>\$220,436</b>	<b>\$125,757</b>
Per Capita Revenue:	<b>\$105</b>	<b>\$50</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$91</b>	<b>\$52</b>	<b>\$35</b>
Revenues over (under) Expenditures:	<b>\$11,254</b>	<b>-\$11,874</b>	<b>-\$110</b>
Ratio of Fund Balance to Expenditures:	<b>38.00%</b>	<b>91.55%</b>	<b>50.75%</b>
Ending Fund Balance for FY 04:	<b>\$27,608</b>	<b>\$107,646</b>	<b>\$56,732</b>
Per Capita Ending Fund Balance:	<b>\$35</b>	<b>\$38</b>	<b>\$17</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$11,157</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$62,170</b>	<b>\$14,284</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$3,720</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$47,560</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000**

#### Local Government Profile

**Unit Name:** Grandwood Park District

**Unit Code:** 049/040/12      **County:** LAKE

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Combination

**Appropriation or Budget:** \$246,325

**Equalized Assessed Valuation:** \$34,410,990

**Population:** 2,730

**Employees:**

**Full Time:**

**Part Time:** 5

**Salaries Paid:** \$35,794

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$156,781</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>\$57</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$149,537</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$206,915</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$55</b>	\$50	\$35
Per Capita Expenditures:	<b>\$76</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>-\$57,378</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>48.04%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>\$99,404</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>\$36</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$12,206</b>	\$11,157	\$
Total Unreserved Funds:	<b>\$87,218</b>	\$62,170	\$14,284

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$3,720	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$70,455</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$26</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: Granite City Park District

Unit Code: 057/010/12

County: MADISON

Fiscal Year End:

4/30/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,236,233

Equalized Assessed Valuation:

\$288,044,051

Population:

31,864

Employees:

Full Time:

13

Part Time:

273

Salaries Paid:

\$839,218

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$113,233	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$4	\$55	\$32
Revenue Collected During FY 04:	\$2,445,942	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,195,273	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$77	\$193	\$120
Per Capita Expenditures:	\$69	\$189	\$125
Revenues over (under) Expenditures:	\$250,669	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	16.58%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$363,902	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$11	\$58	\$35

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$363,902	\$453,868	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$295,730**

#### Averages

**\$8,894,896**

#### Medians

**\$5,476,643**

Per Capita Debt:

**\$9**

**\$328**

**\$208**

General Obligation Debt over EAV:

**0.00%**

**15.21%**

**0.39%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

**\$**

**\$1,004,923**

**\$**

Per Capita Beginning Retained Earnings for FY 04:

**\$**

**\$24**

**\$**

Revenue Collected During FY 04:

**\$**

**\$726,868**

**\$**

Expenditures During FY 04:

**\$**

**\$763,079**

**\$**

Per Capita Revenue:

**\$**

**\$24**

**\$**

Per Capita Expenditures:

**\$**

**\$25**

**\$**

Operating Income (loss):

**\$**

**-\$36,212**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**140.73%**

**0.00%**

Ending Retained Earnings for FY 04:

**\$**

**\$1,302,917**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$34**

**\$**



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: Grant Memorial Park District

Unit Code: 102/010/12

County: WOODFORD

Fiscal Year End:

4/14/2004

Accounting Method:

Cash

Appropriation or Budget:

\$88,926

Equalized Assessed Valuation:

\$19,760,165

Population:

1,820

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$32,392	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$18	\$36	\$16
Revenue Collected During FY 04:	\$39,187	\$208,562	\$124,097
Expenditures During FY 04:	\$24,241	\$220,436	\$125,757
Per Capita Revenue:	\$22	\$50	\$35
Per Capita Expenditures:	\$13	\$52	\$35
Revenues over (under) Expenditures:	\$14,946	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	195.28%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$47,338	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$26	\$38	\$17

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Grayslake Park District

Unit Code: 049/050/12

County: LAKE

Fiscal Year End:

5/31/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,048,923

Equalized Assessed Valuation:

\$508,882,641

Population:

18,506

Employees:

Full Time:

15

Part Time:

14

Salaries Paid:

\$968,812

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$665,553	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$36	\$55	\$32
Revenue Collected During FY 04:	\$2,470,028	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,421,354	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$133	\$193	\$120
Per Capita Expenditures:	\$131	\$189	\$125
Revenues over (under) Expenditures:	\$48,674	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	29.50%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$714,227	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$39	\$58	\$35

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$714,227	\$453,868	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$320,707**

#### Averages

**\$8,894,896**

#### Medians

**\$5,476,643**

Per Capita Debt:

**\$17**

**\$328**

**\$208**

General Obligation Debt over EAV:

**0.04%**

**15.21%**

**0.39%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

#### Amounts

**\$**

**\$1,004,923**

**\$**

Per Capita Beginning Retained Earnings for FY 04:

**\$**

**\$24**

**\$**

Revenue Collected During FY 04:

**\$**

**\$726,868**

**\$**

Expenditures During FY 04:

**\$**

**\$763,079**

**\$**

Per Capita Revenue:

**\$**

**\$24**

**\$**

Per Capita Expenditures:

**\$**

**\$25**

**\$**

Operating Income (loss):

**\$**

**-\$36,212**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**140.73%**

**0.00%**

Ending Retained Earnings for FY 04:

**\$**

**\$1,302,917**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$34**

**\$**



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: Griggsville Park District

Unit Code: 075/010/12

County: PIKE

Fiscal Year End: 4/30/2004

Accounting Method: Cash

Appropriation or Budget: \$24,216

Equalized Assessed Valuation: \$14,021,574

Population: 1,615

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$23,680	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$15	\$36	\$16
Revenue Collected During FY 04:	\$20,332	\$208,562	\$124,097
Expenditures During FY 04:	\$14,476	\$220,436	\$125,757
Per Capita Revenue:	\$13	\$50	\$35
Per Capita Expenditures:	\$9	\$52	\$35
Revenues over (under) Expenditures:	\$5,856	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	204.03%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$29,536	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$18	\$38	\$17

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Gurnee Park District**

Unit Code: **049/060/12**

County: **LAKE**

Fiscal Year End: **4/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,511,680**

Equalized Assessed Valuation: **\$1,001,602,972**

Population: **31,834**

Employees:

Full Time: **33**

Part Time: **295**

Salaries Paid: **\$2,652,179**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,569,421</b>	<b>\$1,362,799</b>	<b>\$923,532</b>
Per Capita Beginning Fund Balance:	<b>\$49</b>	<b>\$55</b>	<b>\$32</b>
Revenue Collected During FY 04:	<b>\$5,603,345</b>	<b>\$4,561,128</b>	<b>\$3,007,011</b>
Expenditures During FY 04:	<b>\$5,072,268</b>	<b>\$4,444,706</b>	<b>\$2,904,671</b>
Per Capita Revenue:	<b>\$176</b>	<b>\$193</b>	<b>\$120</b>
Per Capita Expenditures:	<b>\$159</b>	<b>\$189</b>	<b>\$125</b>
Revenues over (under) Expenditures:	<b>\$531,077</b>	<b>\$116,422</b>	<b>\$25,476</b>
Ratio of Fund Balance to Expenditures:	<b>41.41%</b>	<b>32.93%</b>	<b>27.44%</b>
Ending Fund Balance for FY 04:	<b>\$2,100,498</b>	<b>\$1,488,375</b>	<b>\$861,492</b>
Per Capita Ending Fund Balance:	<b>\$66</b>	<b>\$58</b>	<b>\$35</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$38,784</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2,100,498</b>	<b>\$453,868</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$676,007</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$1,913,202</b>	<b>\$</b>



**Fiscal Year 2004**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 04:	<b>\$8,013,814</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$252</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.16%</b>	<b>15.21%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 04:	\$	<b>\$1,004,923</b>	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$24</b>	\$
Revenue Collected During FY 04:	\$	<b>\$726,868</b>	\$
Expenditures During FY 04:	\$	<b>\$763,079</b>	\$
Per Capita Revenue:	\$	<b>\$24</b>	\$
Per Capita Expenditures:	\$	<b>\$25</b>	\$
Operating Income (loss):	\$	<b>-\$36,212</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$1,302,917</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$34</b>	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Hamilton Park District**

Unit Code: **034/030/12**

County: **HANCOCK**

Fiscal Year End: **5/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$573,288**

Equalized Assessed Valuation: **\$32,685,937**

Population: **3,029**

Employees:

Full Time:

Part Time: **32**

Salaries Paid: **\$59,775**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$108,684</b>	<b>\$112,160</b>	<b>\$53,500</b>
Per Capita Beginning Fund Balance:	<b>\$36</b>	<b>\$36</b>	<b>\$16</b>
Revenue Collected During FY 04:	<b>\$175,140</b>	<b>\$208,562</b>	<b>\$124,097</b>
Expenditures During FY 04:	<b>\$166,633</b>	<b>\$220,436</b>	<b>\$125,757</b>
Per Capita Revenue:	<b>\$58</b>	<b>\$50</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$55</b>	<b>\$52</b>	<b>\$35</b>
Revenues over (under) Expenditures:	<b>\$8,507</b>	<b>-\$11,874</b>	<b>-\$110</b>
Ratio of Fund Balance to Expenditures:	<b>59.30%</b>	<b>91.55%</b>	<b>50.75%</b>
Ending Fund Balance for FY 04:	<b>\$98,814</b>	<b>\$107,646</b>	<b>\$56,732</b>
Per Capita Ending Fund Balance:	<b>\$33</b>	<b>\$38</b>	<b>\$17</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$11,157</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$98,814</b>	<b>\$62,170</b>	<b>\$14,284</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$3,720</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$47,560</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,200,000</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$396</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>3.67%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: Hampshire Park District

Unit Code: 045/070/12

County: KANE

Fiscal Year End: 4/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$663,650

Equalized Assessed Valuation: \$159,781,190

Population: 8,000

Employees:

Full Time: 3

Part Time: 40

Salaries Paid: \$216,099

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	-\$15,753	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	-\$2	\$36	\$16
Revenue Collected During FY 04:	\$419,719	\$208,562	\$124,097
Expenditures During FY 04:	\$416,253	\$220,436	\$125,757
Per Capita Revenue:	\$52	\$50	\$35
Per Capita Expenditures:	\$52	\$52	\$35
Revenues over (under) Expenditures:	\$3,466	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	-2.95%	91.55%	50.75%
Ending Fund Balance for FY 04:	-\$12,287	\$107,646	\$56,732
Per Capita Ending Fund Balance:	-\$2	\$38	\$17

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,704	\$11,157	\$
Total Unreserved Funds:	-\$16,991	\$62,170	\$14,284

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$273,000</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$34</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.17%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

**Unit Name:** Hanover Park Park District

**Unit Code:** 016/290/12

**County:** COOK

**Fiscal Year End:**

4/30/2004

**Accounting Method:**

Modified Accrual

**Appropriation or Budget:**

\$21,044,340

**Equalized Assessed Valuation:**

\$498,398,839

**Population:**

32,500

**Employees:**

**Full Time:**

20

**Part Time:**

364

**Salaries Paid:**

\$1,615,856

#### Blended Component Units

Number Submitted = 1

Hanover Park Park Foundation

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$470,437	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$14	\$55	\$32
Revenue Collected During FY 04:	\$3,012,680	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,933,232	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$93	\$193	\$120
Per Capita Expenditures:	\$90	\$189	\$125
Revenues over (under) Expenditures:	\$79,448	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	19.05%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$558,690	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$17	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$152,025	\$38,784	\$
Total Unreserved Funds:	\$406,665	\$453,868	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$8,629,020</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$266</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.15%</b>	<b>15.21%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$1,004,923</b>	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$24</b>	\$
Revenue Collected During FY 04:	\$	<b>\$726,868</b>	\$
Expenditures During FY 04:	\$	<b>\$763,079</b>	\$
Per Capita Revenue:	\$	<b>\$24</b>	\$
Per Capita Expenditures:	\$	<b>\$25</b>	\$
Operating Income (loss):	\$	<b>-\$36,212</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$1,302,917</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$34</b>	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Hanover Township Park District**

Unit Code: **043/025/12**

County: **JO DAVIESS**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$28,000**

Equalized Assessed Valuation: **\$14,788,942**

Population: **1,200**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$1,967**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$	\$36	\$16
Revenue Collected During FY 04:	\$28,393	\$208,562	\$124,097
Expenditures During FY 04:	\$27,869	\$220,436	\$125,757
Per Capita Revenue:	\$24	\$50	\$35
Per Capita Expenditures:	\$23	\$52	\$35
Revenues over (under) Expenditures:	\$524	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	1.88%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$524	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$40,000</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$33</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: Harrisburg Park District

Unit Code: 082/020/12

County: SALINE

Fiscal Year End:

6/30/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$369,666

Equalized Assessed Valuation:

\$66,319,876

Population:

9,860

Employees:

Full Time:

4

Part Time:

3

Salaries Paid:

\$146,230

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$221,510	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$22	\$36	\$16
Revenue Collected During FY 04:	\$326,528	\$208,562	\$124,097
Expenditures During FY 04:	\$348,612	\$220,436	\$125,757
Per Capita Revenue:	\$33	\$50	\$35
Per Capita Expenditures:	\$35	\$52	\$35
Revenues over (under) Expenditures:	-\$22,084	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	55.98%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$195,136	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$20	\$38	\$17

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$195,136	\$62,170	\$14,284

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$116,006</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$12</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.15%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>-\$1,521</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$26,366</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$30,734</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$3</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$3</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$4,368</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-5.20%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>-\$1,599</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Havana Park District**

Unit Code: **060/005/12**

County: **MASON**

Fiscal Year End:

**4/30/2004**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$696,618**

Equalized Assessed Valuation:

**\$54,088,678**

Population:

**4,000**

Employees:

Full Time:

**3**

Part Time:

**20**

Salaries Paid:

**\$143,455**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$266,111</b>	<b>\$112,160</b>	<b>\$53,500</b>
Per Capita Beginning Fund Balance:	<b>\$67</b>	<b>\$36</b>	<b>\$16</b>
Revenue Collected During FY 04:	<b>\$298,811</b>	<b>\$208,562</b>	<b>\$124,097</b>
Expenditures During FY 04:	<b>\$296,329</b>	<b>\$220,436</b>	<b>\$125,757</b>
Per Capita Revenue:	<b>\$75</b>	<b>\$50</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$74</b>	<b>\$52</b>	<b>\$35</b>
Revenues over (under) Expenditures:	<b>\$2,482</b>	<b>-\$11,874</b>	<b>-\$110</b>
Ratio of Fund Balance to Expenditures:	<b>91.64%</b>	<b>91.55%</b>	<b>50.75%</b>
Ending Fund Balance for FY 04:	<b>\$271,558</b>	<b>\$107,646</b>	<b>\$56,732</b>
Per Capita Ending Fund Balance:	<b>\$68</b>	<b>\$38</b>	<b>\$17</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$11,157</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$271,558</b>	<b>\$62,170</b>	<b>\$14,284</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$3,720</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$47,560</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$315,000</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$79</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.58%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: Hawthorne Park District

Unit Code: 016/310/12

County: COOK

Fiscal Year End:

4/30/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,649,490

Equalized Assessed Valuation:

\$120,932,656

Population:

15,000

Employees:

Full Time:

9

Part Time:

43

Salaries Paid:

\$326,267

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$253,479	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$17	\$36	\$16
Revenue Collected During FY 04:	\$588,081	\$208,562	\$124,097
Expenditures During FY 04:	\$610,801	\$220,436	\$125,757
Per Capita Revenue:	\$39	\$50	\$35
Per Capita Expenditures:	\$41	\$52	\$35
Revenues over (under) Expenditures:	-\$22,720	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	37.78%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$230,759	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$15	\$38	\$17

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$230,759	\$62,170	\$14,284

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$2,090,925</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$139</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.30%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000**

#### Local Government Profile

**Unit Name:** Hazel Crest Park District

**Unit Code:** 016/320/12      **County:** COOK

**Fiscal Year End:** 4/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$2,150,726

**Equalized Assessed Valuation:** \$152,738,655

**Population:** 15,000

**Employees:**

<b>Full Time:</b>	8
<b>Part Time:</b>	25
<b>Salaries Paid:</b>	\$420,772

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>-\$448,416</b>	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	<b>-\$30</b>	\$36	\$16
Revenue Collected During FY 04:	<b>\$697,976</b>	\$208,562	\$124,097
Expenditures During FY 04:	<b>\$605,943</b>	\$220,436	\$125,757
Per Capita Revenue:	<b>\$47</b>	\$50	\$35
Per Capita Expenditures:	<b>\$40</b>	\$52	\$35
Revenues over (under) Expenditures:	<b>\$92,033</b>	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	<b>-58.81%</b>	91.55%	50.75%
Ending Fund Balance for FY 04:	<b>-\$356,383</b>	\$107,646	\$56,732
Per Capita Ending Fund Balance:	<b>-\$24</b>	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	<b>-\$356,382</b>	\$62,170	\$14,284

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$953,626</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$64</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.57%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name: Hennepin Park District

Unit Code: 078/010/12

County: PUTNAM

Fiscal Year End: 6/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$279,100

Equalized Assessed Valuation: \$20,321,093

Population: 694

Employees:

Full Time: 1

Part Time: 19

Salaries Paid: \$79,718

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$109,778	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$158	\$36	\$16
Revenue Collected During FY 04:	\$215,309	\$208,562	\$124,097
Expenditures During FY 04:	\$210,077	\$220,436	\$125,757
Per Capita Revenue:	\$310	\$50	\$35
Per Capita Expenditures:	\$303	\$52	\$35
Revenues over (under) Expenditures:	\$5,232	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	92.83%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$195,010	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$281	\$38	\$17

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$195,010	\$62,170	\$14,284

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$85,878</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$124</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.39%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Herrin Park District**

Unit Code: **100/010/12**

County: **WILLIAMSON**

Fiscal Year End: **5/31/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$253,000**

Equalized Assessed Valuation: **\$85,898,346**

Population: **10,857**

Employees:

Full Time: **3**

Part Time: **21**

Salaries Paid: **\$89,974**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$199,010</b>	<b>\$112,160</b>	<b>\$53,500</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$36</b>	<b>\$16</b>
Revenue Collected During FY 04:	<b>\$265,647</b>	<b>\$208,562</b>	<b>\$124,097</b>
Expenditures During FY 04:	<b>\$265,431</b>	<b>\$220,436</b>	<b>\$125,757</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$50</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$24</b>	<b>\$52</b>	<b>\$35</b>
Revenues over (under) Expenditures:	<b>\$216</b>	<b>-\$11,874</b>	<b>-\$110</b>
Ratio of Fund Balance to Expenditures:	<b>75.06%</b>	<b>91.55%</b>	<b>50.75%</b>
Ending Fund Balance for FY 04:	<b>\$199,226</b>	<b>\$107,646</b>	<b>\$56,732</b>
Per Capita Ending Fund Balance:	<b>\$18</b>	<b>\$38</b>	<b>\$17</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$13,757</b>	<b>\$11,157</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$185,469</b>	<b>\$62,170</b>	<b>\$14,284</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$3,720</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$47,560</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$296,000</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$27</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.34%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: Hickory Hills Park District

Unit Code: 016/330/12

County: COOK

Fiscal Year End:

4/30/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,552,893

Equalized Assessed Valuation:

\$342,084,113

Population:

16,000

Employees:

Full Time:

8

Part Time:

51

Salaries Paid:

\$418,448

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$737,403	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$46	\$55	\$32
Revenue Collected During FY 04:	\$1,003,579	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$923,460	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$63	\$193	\$120
Per Capita Expenditures:	\$58	\$189	\$125
Revenues over (under) Expenditures:	\$80,119	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	88.53%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$817,522	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$51	\$58	\$35

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$817,522	\$453,868	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$895,000</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$56</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.09%</b>	<b>15.21%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$1,004,923</b>	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$24</b>	\$
Revenue Collected During FY 04:	\$	<b>\$726,868</b>	\$
Expenditures During FY 04:	\$	<b>\$763,079</b>	\$
Per Capita Revenue:	\$	<b>\$24</b>	\$
Per Capita Expenditures:	\$	<b>\$25</b>	\$
Operating Income (loss):	\$	<b>-\$36,212</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$1,302,917</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$34</b>	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Highland Park Park District

Unit Code: 049/070/12

County: LAKE

Fiscal Year End: 3/31/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,161,487

Equalized Assessed Valuation: \$1,934,132,113

Population: 31,365

Employees:

Full Time: 74

Part Time: 630

Salaries Paid: \$6,249,112

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$6,551,272	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$209	\$55	\$32
Revenue Collected During FY 04:	\$13,348,129	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$11,798,579	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$426	\$193	\$120
Per Capita Expenditures:	\$376	\$189	\$125
Revenues over (under) Expenditures:	\$1,549,550	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	62.87%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$7,417,437	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$236	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$18,633,005	\$1,913,202	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$1,327,500</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$42</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.07%</b>	<b>15.21%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$1,004,923</b>	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$24</b>	\$
Revenue Collected During FY 04:	\$	<b>\$726,868</b>	\$
Expenditures During FY 04:	\$	<b>\$763,079</b>	\$
Per Capita Revenue:	\$	<b>\$24</b>	\$
Per Capita Expenditures:	\$	<b>\$25</b>	\$
Operating Income (loss):	\$	<b>-\$36,212</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$1,302,917</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$34</b>	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: Hodgkins Park District

Unit Code: 016/335/12

County: COOK

Fiscal Year End:

4/30/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$973,040

Equalized Assessed Valuation:

\$105,557,344

Population:

2,000

Employees:

Full Time:

6

Part Time:

12

Salaries Paid:

\$266,108

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$271,572	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$136	\$36	\$16
Revenue Collected During FY 04:	\$576,050	\$208,562	\$124,097
Expenditures During FY 04:	\$686,957	\$220,436	\$125,757
Per Capita Revenue:	\$288	\$50	\$35
Per Capita Expenditures:	\$343	\$52	\$35
Revenues over (under) Expenditures:	-\$110,907	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	23.39%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$160,665	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$80	\$38	\$17

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$160,665	\$62,170	\$14,284

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$916,000</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$458</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.57%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Hoffman Estates Park District

Unit Code: 016/340/12

County: COOK

Fiscal Year End:

12/31/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$40,107,152

Equalized Assessed Valuation:

\$1,186,771,637

Population:

50,571

Employees:

Full Time:

64

Part Time:

668

Salaries Paid:

\$4,802,011

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,116,002	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$22	\$55	\$32
Revenue Collected During FY 04:	\$12,197,799	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$12,241,999	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$241	\$193	\$120
Per Capita Expenditures:	\$242	\$189	\$125
Revenues over (under) Expenditures:	-\$44,200	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	8.76%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$1,071,802	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$21	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$	\$453,868	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,723,873	\$676,007	\$
Total Unrestricted Net Assets:	\$839,622	\$1,913,202	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$55,645,000</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$1,100</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.47%</b>	<b>15.21%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$1,004,923</b>	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$24</b>	\$
Revenue Collected During FY 04:	\$	<b>\$726,868</b>	\$
Expenditures During FY 04:	\$	<b>\$763,079</b>	\$
Per Capita Revenue:	\$	<b>\$24</b>	\$
Per Capita Expenditures:	\$	<b>\$25</b>	\$
Operating Income (loss):	\$	<b>-\$36,212</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$1,302,917</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$34</b>	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: Hollis Park District

Unit Code: 072/020/12

County: PEORIA

Fiscal Year End:

12/31/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$483,850

Equalized Assessed Valuation:

\$45,317,446

Population:

3,000

Employees:

Full Time:

4

Part Time:

16

Salaries Paid:

\$159,546

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$196,464	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$65	\$36	\$16
Revenue Collected During FY 04:	\$380,784	\$208,562	\$124,097
Expenditures During FY 04:	\$351,991	\$220,436	\$125,757
Per Capita Revenue:	\$127	\$50	\$35
Per Capita Expenditures:	\$117	\$52	\$35
Revenues over (under) Expenditures:	\$28,793	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	64.00%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$225,257	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$75	\$38	\$17

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$	\$62,170	\$14,284

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,661	\$3,720	\$
Total Unrestricted Net Assets:	\$214,978	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Homewood-Flossmoor Park District**

Unit Code: **016/350/12**

County: **COOK**

Fiscal Year End:

**4/30/2004**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$16,429,557**

Equalized Assessed Valuation:

**\$516,918,857**

Population:

**29,883**

Employees:

Full Time:

**50**

Part Time:

**315**

Salaries Paid:

**\$4,363,482**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$2,322,696</b>	<b>\$1,362,799</b>	<b>\$923,532</b>
Per Capita Beginning Fund Balance:	<b>\$78</b>	<b>\$55</b>	<b>\$32</b>
Revenue Collected During FY 04:	<b>\$5,487,586</b>	<b>\$4,561,128</b>	<b>\$3,007,011</b>
Expenditures During FY 04:	<b>\$5,419,266</b>	<b>\$4,444,706</b>	<b>\$2,904,671</b>
Per Capita Revenue:	<b>\$184</b>	<b>\$193</b>	<b>\$120</b>
Per Capita Expenditures:	<b>\$181</b>	<b>\$189</b>	<b>\$125</b>
Revenues over (under) Expenditures:	<b>\$68,320</b>	<b>\$116,422</b>	<b>\$25,476</b>
Ratio of Fund Balance to Expenditures:	<b>44.12%</b>	<b>32.93%</b>	<b>27.44%</b>
Ending Fund Balance for FY 04:	<b>\$2,391,016</b>	<b>\$1,488,375</b>	<b>\$861,492</b>
Per Capita Ending Fund Balance:	<b>\$80</b>	<b>\$58</b>	<b>\$35</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$38,784</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$453,868</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$676,007</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$7,201,173</b>	<b>\$1,913,202</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$23,458,616</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$785</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>4.48%</b>	<b>15.21%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$563,086</b>	<b>\$1,004,923</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$19</b>	<b>\$24</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$4,112,320</b>	<b>\$726,868</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$4,496,250</b>	<b>\$763,079</b>	<b>\$</b>
Per Capita Revenue:	<b>\$138</b>	<b>\$24</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$150</b>	<b>\$25</b>	<b>\$</b>
Operating Income (loss):	<b>-\$383,930</b>	<b>-\$36,212</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>75.23%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$3,382,450</b>	<b>\$1,302,917</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$113</b>	<b>\$34</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Horner Park District**

Unit Code: **088/030/12**

County: **ST. CLAIR**

Fiscal Year End:

**9/30/2004**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$88,500**

Equalized Assessed Valuation:

**\$29,499,226**

Population:

**4,400**

Employees:

Full Time:

**1**

Part Time:

**2**

Salaries Paid:

**\$37,708**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$66,614</b>	<b>\$112,160</b>	<b>\$53,500</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$36</b>	<b>\$16</b>
Revenue Collected During FY 04:	<b>\$137,569</b>	<b>\$208,562</b>	<b>\$124,097</b>
Expenditures During FY 04:	<b>\$132,170</b>	<b>\$220,436</b>	<b>\$125,757</b>
Per Capita Revenue:	<b>\$31</b>	<b>\$50</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$30</b>	<b>\$52</b>	<b>\$35</b>
Revenues over (under) Expenditures:	<b>\$5,399</b>	<b>-\$11,874</b>	<b>-\$110</b>
Ratio of Fund Balance to Expenditures:	<b>54.49%</b>	<b>91.55%</b>	<b>50.75%</b>
Ending Fund Balance for FY 04:	<b>\$72,013</b>	<b>\$107,646</b>	<b>\$56,732</b>
Per Capita Ending Fund Balance:	<b>\$16</b>	<b>\$38</b>	<b>\$17</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$11,157</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$72,015</b>	<b>\$62,170</b>	<b>\$14,284</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$3,720</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$47,560</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

**Unit Name:** Huntley Park District

**Unit Code:** 063/030/12    **County:** MCHENRY

**Fiscal Year End:** 12/31/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$9,831,680

**Equalized Assessed Valuation:** \$912,125,083

**Population:** 40,000

**Employees:**

<b>Full Time:</b>	20
<b>Part Time:</b>	248
<b>Salaries Paid:</b>	\$1,845,671

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,099,464</b>	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	<b>\$27</b>	\$55	\$32
Revenue Collected During FY 04:	<b>\$4,337,498</b>	\$4,561,128	\$3,007,011
Expenditures During FY 04:	<b>\$3,943,769</b>	\$4,444,706	\$2,904,671
Per Capita Revenue:	<b>\$108</b>	\$193	\$120
Per Capita Expenditures:	<b>\$99</b>	\$189	\$125
Revenues over (under) Expenditures:	<b>\$393,729</b>	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	<b>37.86%</b>	32.93%	27.44%
Ending Fund Balance for FY 04:	<b>\$1,493,193</b>	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	<b>\$37</b>	\$58	\$35

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$49,571</b>	\$38,784	\$
Total Unreserved Funds:	<b>\$1,049,893</b>	\$453,868	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,014,509</b>	\$676,007	\$
Total Unrestricted Net Assets:	<b>\$1,493,193</b>	\$1,913,202	\$



Fiscal Year 2004

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$18,849,028</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$471</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>1.73%</b>	<b>15.21%</b>	<b>0.39%</b>

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$1,004,923</b>	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$24</b>	\$
Revenue Collected During FY 04:	\$	<b>\$726,868</b>	\$
Expenditures During FY 04:	\$	<b>\$763,079</b>	\$
Per Capita Revenue:	\$	<b>\$24</b>	\$
Per Capita Expenditures:	\$	<b>\$25</b>	\$
Operating Income (loss):	\$	<b>-\$36,212</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$1,302,917</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$34</b>	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Hutsonville Park District**

Unit Code: **017/020/12**

County: **CRAWFORD**

Fiscal Year End: **4/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$20,617**

Equalized Assessed Valuation: **\$9,513,072**

Population: **1,400**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$4,439**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$22,786</b>	<b>\$112,160</b>	<b>\$53,500</b>
Per Capita Beginning Fund Balance:	<b>\$16</b>	<b>\$36</b>	<b>\$16</b>
Revenue Collected During FY 04:	<b>\$22,224</b>	<b>\$208,562</b>	<b>\$124,097</b>
Expenditures During FY 04:	<b>\$18,376</b>	<b>\$220,436</b>	<b>\$125,757</b>
Per Capita Revenue:	<b>\$16</b>	<b>\$50</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$13</b>	<b>\$52</b>	<b>\$35</b>
Revenues over (under) Expenditures:	<b>\$3,848</b>	<b>-\$11,874</b>	<b>-\$110</b>
Ratio of Fund Balance to Expenditures:	<b>144.94%</b>	<b>91.55%</b>	<b>50.75%</b>
Ending Fund Balance for FY 04:	<b>\$26,634</b>	<b>\$107,646</b>	<b>\$56,732</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$38</b>	<b>\$17</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$11,157</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$62,170</b>	<b>\$14,284</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$3,720</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$47,560</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$253,819	\$
Per Capita Debt:	\$	\$46	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$14,126	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$1	\$
Revenue Collected During FY 04:	\$	\$18,580	\$
Expenditures During FY 04:	\$	\$20,692	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$2,112	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.08%	0.00%
Ending Retained Earnings for FY 04:	\$	\$31,271	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: Inverness Park District

Unit Code: 016/360/12

County: COOK

Fiscal Year End:

5/31/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$978,470

Equalized Assessed Valuation:

\$172,768,876

Population:

4,000

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$93,671

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$185,913	\$112,160	\$53,500
Per Capita Beginning Fund Balance:	\$46	\$36	\$16
Revenue Collected During FY 04:	\$352,040	\$208,562	\$124,097
Expenditures During FY 04:	\$285,494	\$220,436	\$125,757
Per Capita Revenue:	\$88	\$50	\$35
Per Capita Expenditures:	\$71	\$52	\$35
Revenues over (under) Expenditures:	\$66,546	-\$11,874	-\$110
Ratio of Fund Balance to Expenditures:	88.43%	91.55%	50.75%
Ending Fund Balance for FY 04:	\$252,459	\$107,646	\$56,732
Per Capita Ending Fund Balance:	\$63	\$38	\$17

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,157	\$
Total Unreserved Funds:	\$252,459	\$62,170	\$14,284

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$3,720	\$
Total Unrestricted Net Assets:	\$	\$47,560	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$676,827</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$169</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.37%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Itasca Park District

Unit Code: 022/120/12

County: DUPAGE

Fiscal Year End:

4/30/2004

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,444,000

Equalized Assessed Valuation:

\$453,759,020

Population:

9,200

Employees:

Full Time:

13

Part Time:

130

Salaries Paid:

\$1,074,196

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$280,975	\$1,362,799	\$923,532
Per Capita Beginning Fund Balance:	\$31	\$55	\$32
Revenue Collected During FY 04:	\$2,088,408	\$4,561,128	\$3,007,011
Expenditures During FY 04:	\$2,179,549	\$4,444,706	\$2,904,671
Per Capita Revenue:	\$227	\$193	\$120
Per Capita Expenditures:	\$237	\$189	\$125
Revenues over (under) Expenditures:	-\$91,141	\$116,422	\$25,476
Ratio of Fund Balance to Expenditures:	8.71%	32.93%	27.44%
Ending Fund Balance for FY 04:	\$189,834	\$1,488,375	\$861,492
Per Capita Ending Fund Balance:	\$21	\$58	\$35

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,784	\$
Total Unreserved Funds:	\$189,834	\$453,868	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$676,007	\$
Total Unrestricted Net Assets:	\$	\$1,913,202	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$3,678,748</b>	<b>\$8,894,896</b>	<b>\$5,476,643</b>
Per Capita Debt:	<b>\$400</b>	<b>\$328</b>	<b>\$208</b>
General Obligation Debt over EAV:	<b>0.81%</b>	<b>15.21%</b>	<b>0.39%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$1,004,923</b>	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$24</b>	\$
Revenue Collected During FY 04:	\$	<b>\$726,868</b>	\$
Expenditures During FY 04:	\$	<b>\$763,079</b>	\$
Per Capita Revenue:	\$	<b>\$24</b>	\$
Per Capita Expenditures:	\$	<b>\$25</b>	\$
Operating Income (loss):	\$	<b>-\$36,212</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>140.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$1,302,917</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$34</b>	\$





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Ivanhoe Park District**

Unit Code: **016/370/12**

County: **COOK**

Fiscal Year End:

**4/30/2004**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$420,905**

Equalized Assessed Valuation:

**\$47,979,212**

Population:

**8,500**

Employees:

Full Time:

**4**

Part Time:

Salaries Paid:

**\$87,863**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$129,752</b>	<b>\$112,160</b>	<b>\$53,500</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$36</b>	<b>\$16</b>
Revenue Collected During FY 04:	<b>\$199,548</b>	<b>\$208,562</b>	<b>\$124,097</b>
Expenditures During FY 04:	<b>\$292,675</b>	<b>\$220,436</b>	<b>\$125,757</b>
Per Capita Revenue:	<b>\$23</b>	<b>\$50</b>	<b>\$35</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$52</b>	<b>\$35</b>
Revenues over (under) Expenditures:	<b>-\$93,127</b>	<b>-\$11,874</b>	<b>-\$110</b>
Ratio of Fund Balance to Expenditures:	<b>12.51%</b>	<b>91.55%</b>	<b>50.75%</b>
Ending Fund Balance for FY 04:	<b>\$36,625</b>	<b>\$107,646</b>	<b>\$56,732</b>
Per Capita Ending Fund Balance:	<b>\$4</b>	<b>\$38</b>	<b>\$17</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$11,157</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$36,625</b>	<b>\$62,170</b>	<b>\$14,284</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$3,720</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$47,560</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$192,000</b>	<b>\$253,819</b>	<b>\$</b>
Per Capita Debt:	<b>\$23</b>	<b>\$46</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.40%</b>	<b>0.16%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$14,126</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$18,580</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$20,692</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$2,112</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.08%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$31,271</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$4</b>	<b>\$</b>